



To: Andrew F [REDACTED]

Re: MRCC Maeva Resort Capital Corporation, Limited

January 2009-01-26

Dear Andrew F [REDACTED]

We, IDC International Development Corporation, Limited hereby confirm that we are engaged in the finalization of capitalization arrangement for the acquisition of the MAEVA Manzanillo Resort in Mexico. The capitalization is being provided for from IDC internal financial assets through a SPV Special Purpose Vehicle, which IDC has registered under UK jurisdiction.

We advise that proper funds / capitalization is scheduled to be deposited in an acceptable escrow account within 10 banking days for proper verification thereof through the present Mexican property owner of the Maeva Resort.

Yours sincerely

A handwritten signature in blue ink, appearing to read "Christopher Feldman". The signature is written in a cursive style and is enclosed within a thin black rectangular border.

IDC International
Development

Corporation, Limited™

Christopher Feldman - Head of INV

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